

*CLAIM AMENDMENTS*

1. (Currently Amended) A semiconductor device comprising a vertical MOSFET ~~that uses~~ including SiC, wherein a base region of the vertical MOSFET has a tapered shape.

2. (Currently Amended) The semiconductor device according to claim 1, wherein the taper angle of the base region of the vertical MOSFET ~~set to an angle of~~ is within a range of 30° or more and to 60° or less.

3. (Currently Amended) A method of manufacturing a ~~semiconductor device, wherein in manufacture of a~~ vertical MOSFET ~~that uses~~ including SiC, the method comprising forming a source region and a base region ~~are formed~~ by ion implantation using ~~the same one~~ one mask.

4. (Currently Amended) The method of manufacturing a semiconductor device according to claim 3, wherein the ~~same~~ mask has a tapered shape that is tapered at an angle ~~of~~ in a range from 30° or more and to 60° or less, and ~~is formed from a material that equals matches~~ SiC ~~in terms of range in~~ of ion implantation.

5. (Currently Amended) The method ~~of manufacturing a semiconductor device~~ according to claim 3, wherein the ~~same~~ mask has a tapered shape that is tapered at an angle ~~of~~ in a range from 20° or more and to 45° or less, and ~~is formed from~~ made of SiO<sub>2</sub>.

6. (Currently Amended) The method ~~of manufacturing a semiconductor device~~ according to claim 3, wherein, in the ion implantation, ions are implanted perpendicular to and obliquely with respect to a substrate.

7. (Currently Amended) The method ~~of manufacturing a semiconductor device~~ according to claim 6, wherein the ~~same~~ mask is ~~formed from~~ a material that is longer in ion implantation range than SiC ~~in terms of range in ion implantation~~.

8. (Currently Amended) The method ~~of manufacturing a semiconductor device~~ according to claim 6, wherein the ~~same~~ mask is ~~formed from~~ a material that equals SiC ~~in terms of range in~~ of ion implantation, and the ion implantation angle is ~~set to~~ no more than 70° or less.

9. (Currently Amended) ~~The method of manufacturing a semiconductor device~~  
according to claim 6, wherein the ~~same~~ mask is ~~formed from~~ SiO<sub>2</sub>, and wherein the ion  
implantation angle is ~~set to~~ no larger than 75° or less.

10. (Currently Amended) ~~The method of manufacturing a semiconductor device~~  
according to claim 3, wherein, in the ion implantation, ions are implanted obliquely with  
respect to a substrate, and the ion implantation angle with respect to the substrate is smaller in  
forming the base region than in forming the source region of the vertical MOSFET.

11. (Currently Amended) ~~The method of manufacturing a semiconductor device~~  
according to claim 6, ~~wherein~~ including implanting ions are implanted using the ~~same~~ mask  
~~having~~, wherein the mask has a tapered shape.

12. (Currently Amended) ~~The method of manufacturing a semiconductor device~~  
according to claim 10, ~~wherein~~ including implanting ions are implanted using the ~~same~~ mask  
~~having~~, wherein the mask has a tapered shape.